



കേരള ഗസറ്റ് KERALA GAZETTE

അസാധാരണം EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
PUBLISHED BY AUTHORITY

വാല്യം 13
Vol. XIII

തിരുവനന്തപുരം,
ബുധൻ

Thiruvananthapuram,
Wednesday

2024 ഒക്ടോബർ 09
09th October 2024

1200 കന്നി 23
23rd Kanni 1200

1946 ആശ്വിനം 17
17th Aswina 1946

നമ്പർ
No.

3207

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O.(P) No.138/2024/TD.

Dated, Thiruvananthapuram, 9th October, 2024

23rd Kanni, 1200.

S. R. O. No. 910/2024

In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017), the Government of Kerala, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendment



further to amend the notification issued under G.O. (P) No. 73/2017/TAXES, dated 30th June, 2017 and published as S.R.O. No. 371/2017 in the Kerala Gazette Extraordinary No. 1361 dated 30th June, 2017, namely:-

AMENDMENT

In the said notification, in the Table, -

(A) after serial number 25 and the entries relating thereto, the following serial number and entries relating thereto in columns (2), (3), (4) and (5) shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"25A	Heading 9969 or Heading 9986	Supply of services by way of providing metering equipment on rent, testing for meters/ transformers/capacitors etc., releasing electricity connection, shifting of meters/service lines, issuing duplicate bills etc., which are incidental or ancillary to the supply of transmission and distribution of electricity provided by electricity transmission and distribution utilities to their consumers.	Nil	Nil"

(B) after serial number 44 and the entries relating thereto, the following serial number and entries relating thereto in columns (2), (3), (4) and (5) shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"44A	Heading 9981	Research and development services against consideration received in the form of grants supplied by - a. a Government Entity; or b. a research association, university, college or other institution, notified under clauses (ii) or (iii) of sub-section (1) of section 35 of the Income Tax Act, 1961	Nil	Provided that the research association, university, college or other institution, notified under clauses (ii) or (iii) of sub-section (1) of section 35 of the Income Tax Act, 1961 is so notified at the time of supply of the research and development service"



(C) after serial number 66 and the entries relating thereto, the following serial number and entries relating thereto in columns (2), (3), (4) and (5) shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"66A	Heading 9992	Services of affiliation provided by a Central or State Educational Board or Council or any other similar body, by whatever name called, to a school established, owned or controlled by the Central Government, State Government, local authority, Governmental authority or Government entity.	Nil	Nil"

(D) for serial number 69 and the entries relating thereto in columns (2), (3), (4) and (5), the following shall be substituted, namely: -

(1)	(2)	(3)	(4)	(5)
"69	Heading 9992 or Heading 9983 or Heading 9991	Any services provided by - a. the National Skill Development Corporation set up by the Government of India; b. the National Council for Vocational Education and Training; c. an Awarding Body recognized by the National Council for Vocational Education and Training; d. an Assessment Agency recognized by the National Council for Vocational Education and Training; e. a Training Body accredited with an Awarding Body that is recognized by the National Council for Vocational Education and Training, in relation to- i. the National Skill Development Programme or any other scheme implemented by the National Skill Development Corporation; or ii. a vocational skill development course under the National Skill Certification	Nil	Nil"



		and Monetary Reward Scheme; or iii. any National Skill Qualification Framework aligned qualification or skill in respect of which the National Council for Vocational Education and Training has approved a qualification package.		
--	--	---	--	--

(E) against serial number 71, in column (3), for the words “National Council for Vocational Training”, the words “National Council for Vocational Education and Training” shall be substituted.

(ii) in paragraph 2 of the said notification,-

(A) in item (h), -

- a. in sub-item (i), for the words “National Council for Vocational Training”, the words “National Council for Vocational Education and Training” shall be substituted.
- b. in sub-item (ii), for the words “National Council for Vocational Training”, the words “National Council for Vocational Education and Training” shall be substituted.

2. This notification shall come into force on the 10th day of October, 2024.

By order of the Governor,
Dr. A. JAYATHILAK,
Additional Chief Secretary to Government.

Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

On recommendation of the Goods and Services Tax Council, the Government of Kerala have decided to amend the notification issued under G.O. (P) No.73/2017/TAXES dated 30th June, 2017 and published as S.R.O. No.371/2017 in the Kerala Gazette Extraordinary No.1361 dated 30th June, 2017 so as to incorporate the recommendation of the Goods and Services Tax Council.

The notification is intended to achieve the above object.

